

- N - Service component ID (Navy),
- C - Business area ID (Supply management),
- 1A - Secondary business area ID.

Secondary Business Area (Navy) ID

Depot Maintenance	A
Depot Distribution	B
Supply Management	C
Transportation	D
Base Support	E
Information Services	F
Printing and Publications	G
Research and Development	H

ACCOUNTING DATA

- For the Navy Working Capital Fund, the appropriation and subhead data on the accounting spread remain constant. Other fields in the accounting spread change depending on the responsible inventory control point (ICP). The cognizance symbol (COG) determines the ICP for a particular type of material. The following list illustrates these differences:
 - For 7E, 7G, 7H, and 7Z COG items; the fund code is JZ and the AAA is 00104. The appropriation, subhead, and BCN do not apply here.
 - For all 9_ COG items except 9X, the fund code is KZ, the BCN is 28001, and the AAA is 00367.

- For 1R and 5R COG items, the fund code is RZ and the AAA is 00383. Again, the appropriation, subhead, and BCN do not apply here.
- For 7R COG items, the fund code is VZ and the AAA is 00383. The appropriation, subhead, and BCN do not apply here.

END-USE ACCOUNTING SPREAD

- The breakdown of the appropriation accounting spread for certain categories of the Navy Working Capital Fund is as follows:
 - D 1st position of the TYCOM fund code,
 - 9 2nd position of the fiscal year,
 - V Service designator,
 - 17 Department of the Navy,
 - 9 2nd position of the fiscal year,
 - 1804 Type of appropriation (O&M,N),
 - 60 Fleet designation (CINCLANTFLT),
 - 2 Program 2,
 - E TYCOM designator,
 - 60951 Authorization accounting activity (for CNAL-DFAS, Norfolk, OPLOC),
 - 57012 Expense operating budget (CNAL UIC).

References:

- (1) COMNAVSUPSYSCOM MSG DTG 280102 Sept. 1991
- (2) NAVICP-P Memo 19 Aug. 1991



<http://mtat.salts.navy.mil>



NAVYWORKING CAPITAL FUND

QUICK REFERENCE GUIDE

RELATIONAL SUPPLY
[RSUPPLY]

NAVY WORKING CAPITAL FUND

GENERAL

- The Navy Working Capital Fund (NWCF) Concept consists of a revolving fund that incorporates all the following:
 - Stock funds: Army, Navy, Air Force, and Defense;
 - Industrial funds: Army, Navy, Air Force, Marine Corps, and Defense;
 - Defense Finance and Accounting Service (DFAS);
 - Defense Commissary Agency (DeCA);
 - Defense Technical Information Center (DTIC);
 - Defense Reutilization and Marketing Service (DRMS);
 - Defense Industrial Plant Equipment Center (DIPEC).
- The NWCF operates using financial policies and responsibilities currently in effect for stock and industrial funds.
- The Defense Finance and Accounting Service (DFAS) in Washington DC is the source of NWCF implementation guidance. Under this concept, the NWCF collects all direct and indirect, general and administrative costs incurred. The most significant changes resulting from the conversion to NWCF are as follows:

- Transition to a new appropriation,
- Requirement to provide weekly “flash” reports for cash transactions.

Flash reports reflect disbursements and collections incurred in the NWCF revolving fund of the Department of Defense (DoD).

- The Navy Working Capital Fund (NWCF) is the unexpended balance of cash on deposit at the U.S. Treasury. It includes the stock of supplies, materials, equipment, and other assets that pertain to the financing of such stock. The NWCF exists because Title 10 of the U.S. Code 2208 authorizes the Secretary of Defense to establish working capital funds. Activities use these funds to finance inventories of stores, supplies, and equipment.

MANAGEMENT

- Working capital funds come under the direction, guidance, and control of the Secretary of Defense. The administration of the Defense Stock Fund falls under the cognizance of the directors of the various defense agencies. Departmental stock funds come under the cognizance of the following:
 - Secretary of the Army;
 - Secretary of the Navy, to the Chief of Naval Operations and the Commandant of the Marine Corps;
 - Secretary of the Air Force.

NWCF REVOLVING CONCEPT

- First, personnel order material citing a NWCF fund code. This results in a stock fund charge for an OSO transfer.
- When the material arrives, they place and hold it in NSA Stores Account 51000.
- They expend DTO material to end-use and issue material in stock to end-use as necessary.
- A charge records against the customer’s end-use funds.
- This in turn reimburses NWCF to allow the purchase of stock replenishment material.
- The process repeats itself from this point; this is the reason for the name “revolving concept.”

APPROPRIATION AND SUBHEAD

- Beginning 1 October 91. Under the Navy Working Capital Fund (NWCF) concept, the appropriation and subhead changes to 97X4930.NC1A. A breakdown of this data is as follows:
 - 97 - Department (DLA),
 - X - Continuing appropriation (no fiscal limitation),
 - 49 - Revolving fund,
 - 30 - Fund type,